



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 6010

July 24, 2008

Via Facsimile and U.S. Mail

Mr. Jal S. Jassawalla  
Chief Executive Officer  
World Heart Corporation  
7799 Pardee Lane  
Oakland, CA 94621

**Re: World Heart Corporation  
Form 10-KSB for the year ended December 31, 2007  
Filed March 27, 2008  
File No. 0-28882**

Dear Mr. Jassawalla:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief